

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 10<sup>th</sup> February, 2023**

**No. 51**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 04/2022-GST/SIKKIM**

**Date: 31<sup>st</sup> March, 2022**

### NOTIFICATION

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No.14/2019-State Tax, dated the 7<sup>th</sup> March, 2019, namely:-

In the said notification, in the Table, after serial number 3 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"4.	6815	Fly ash bricks or fly ash aggregate with 90 percent. or more fly ash content; Fly ash blocks
5.	6901 00 10	Bricks of fossil meals or similar siliceous earths
6.	6904 10 00	Building bricks
7.	6905 10 00	Earthen or roofing tiles".

2. This notification shall come into force on the 1<sup>st</sup> day of April, 2022.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Manoj Rai  
Commissioner  
Commercial Taxes Division  
Finance Department**

